

CHARTER OF THE CITY OF SAN DIEGO

Section 77

1. Original Charter section approved by voters April 7, 1931

Section 77. SPECIAL TAX LEVY. The Council shall have the power to levy and collect taxes in addition to the taxes herein or by general law authorized to be levied and collected in an amount sufficient to pay the bonded indebtedness of said City and for the acquisition and construction of permanent improvements, real property, public buildings and structures and public offices, including equipping and furnishing of same, at the rate of not more than five cents on each one hundred dollars of the assessed valuation during any one fiscal year, provided, however, that said amount of five cents may be increased by a vote of two-thirds of the electors voting on the proposition, but not to exceed the amount limited by Section 76 of this Article.

2. Amendment voted 04-22-1941; effective 05-08-1941

Section 77. SPECIAL TAX LEVY. In addition to the taxes herein or by general law authorized to be levied and collected in an amount sufficient to pay the bonded indebtedness of the City, and subject to the limitation of Section 76 of this Article, the Council shall have the power to levy and collect a tax at the rate of not more than five cents on each one hundred dollars of the assessed valuation during any one fiscal year, for the acquisition and construction of permanent improvements, real property, public buildings and structures and public offices, including equipping and furnishing of the same. Provided, however, that said amount of five cents may be increased by a vote of two-thirds of the electors voting on the proposition, but not to exceed the amount limited by said Section 76.

3. Amendment voted 04-20-1943; effective 05-04-1943

Section 77. CAPITAL OUTLAYS FUND. Notwithstanding any provision contained in this Charter to the contrary, save and except the limitations imposed by Section 76 of this Article, the Council by a vote of not less than five (5) of its members shall have the power to levy and collect, or cause to be collected, assessments or taxes during any fiscal year, for the creation and accumulation of a fund for capital outlays, and subject to the limitations of said Section 76 of this Article.

From and after the creation of such a capital outlay fund all proceeds derived from the sale of any City-owned real estate shall be transferred to such fund.

Whenever such capital outlay fund is created, as herein provided, it shall remain inviolate for the making of any capital outlays, as a term 'capital outlays' is hereinafter defined, and no moneys shall be disbursed therefrom excepting for such a purpose and upon a vote of not less than five (5) members of the Council; provided, however, that the Council may at any time submit a proposition to the electors of the City to obtain the consent of said electors to use of the moneys, or any portion thereof, in said fund for some other specific purpose. Such proposition may be submitted at any election. It shall require a two-thirds vote of all the voters voting upon such proposition to authorize the expenditure of the moneys in said fund, or any portion thereof, for such other purpose.

The term 'capital outlays' as used in this section shall be construed to mean and be confined to permanent public improvements, including the reconstruction and replacement of existing public improvements, but shall not include, or take the place of, or be in lieu of:

- (a) Harbor improvements or developments provided for by Section 54 of Article V of this Charter;
- (b) Specific public improvements for which appropriations are made in the Annual Appropriation Ordinance;
- (c) Departmental outlay appropriations contained in the Annual Appropriation Ordinance.

4. Amendment voted 04-19-1949; effective 05-20-1949

Section 77. There is hereby created a fund in the City Treasury, to be known as the Capital Outlay Fund. Into this fund each year there shall be placed all moneys derived from taxation required or needed for capital outlay expenditures and all proceeds received from the sale of city-owned real property.

The moneys in the Capital Outlay Fund shall be used exclusively for the acquisition, construction and completion of permanent public improvements, including public buildings and the furnishing thereof, real property, water and sewer mains and extensions, and other improvements of permanent character, and also the replacement or reconstruction of the same, but not the repair or maintenance thereof, and shall not be used for any other purpose or transferred from said fund, except with the consent of two-thirds of the qualified electors of said City, voting at a general or special election.

No moneys in said fund shall be transferred at the end of a fiscal year, but shall remain therein as trust moneys for the purpose above outlined, and the said fund shall be used and maintained, if possible, as a cash reserve to enable the City to meet public

emergencies or acquire needed permanent public improvements without the issuance of bonds.

Each year the Council may appropriate from said fund in the Annual Appropriation Ordinances, except for use of the Harbor Department, sufficient moneys to care for the needs of the various departments of the City for capital outlay expenditures of a permanent character.

5. Amendment voted 11-06-1962; effective 01-21-1963

Section 77. CAPITAL OUTLAYS FUND.

There is hereby created a fund in the City Treasury, to be known as the Capital Outlay Fund. Into this fund each year there shall be placed all moneys derived from taxation required or needed for capital outlay expenditures and all proceeds received from the sale of city-owned real property.

The moneys in the Capital Outlay Fund shall be used exclusively for the acquisition, construction and completion of permanent public improvements, including public buildings and the initial furnishing and equipping thereof, real property, water and sewer mains and extensions, and other improvements of permanent character, and also the replacement or reconstruction of the same, but not the repair or maintenance thereof, and shall not be used for any other purpose or transferred from said fund, except with the consent of two-thirds of the qualified electors of said City, voting at a general or special election.

No moneys in said fund shall be transferred at the end of a fiscal year, but shall remain therein as trust moneys for the purposes above outlined, and the said fund shall be used and maintained, if possible, as a cash reserve to enable the City to meet public emergencies or acquire needed permanent public improvements without the issuance of bonds.

Each year the Council may appropriate from said fund in the Annual Appropriation Ordinances, except for use of the Harbor Department, sufficient moneys to care for the needs of the various departments of the City for capital outlay expenditures of a permanent character.

6. Amendment voted 06-07-1966; effective 06-29-1966

Section 77: Capital Outlay Fund

There is hereby created a fund in the City Treasury, to be known as the Capital Outlay Fund. Into this fund each year there shall be placed all moneys derived from taxation required or needed for capital outlay expenditures and all proceeds received from the sale of city-owned real property.

The moneys in the Capital Outlay Fund shall be used exclusively for the acquisition, construction and completion of permanent public improvements, including public buildings and such initial furnishings, equipment, supplies, inventory and stock as will establish the public improvement as a going concern. This fund may also be used for the acquisition, construction and completion of real property, water and sewer mains and extensions, and other improvements of a permanent character and also the replacement or reconstruction of the same, but not the repair or maintenance thereof, and shall not be used for any other purpose or transferred from said fund, except with the consent of two-thirds of the qualified electors of said City, voting at a general or special election.

No moneys in said fund shall be transferred at the end of a fiscal year, but shall remain therein as trust moneys for the purposes above outlined, and the said fund shall be used and maintained, if possible, as a cash reserve to enable the City to meet public emergencies or acquire needed permanent public improvements without the issuance of bonds.

Each year the Council may appropriate from said fund in the Annual Appropriation Ordinances, except for use of the Harbor Department, sufficient moneys to care for the needs of the various departments of the City for capital outlay expenditures of a permanent character.

7. Amendment voted 06-07-2016; effective 07-18-2016

See current Charter.